



DEPARTMENT OF THE TREASURY

Alcohol and Tobacco Tax and Trade Bureau

[Docket No. TTB-2022-0002]

Proposed Information Collections; Comment Request (No. 88)

AGENCY: Alcohol and Tobacco Tax and Trade Bureau (TTB); Treasury.

ACTION: Notice and request for comments.

SUMMARY: As part of our continuing effort to reduce paperwork and respondent burden, and as required by the Paperwork Reduction Act of 1995, we invite comments on the proposed or continuing information collections listed below in this document.

DATES: We must receive your written comments on or before [INSERT DATE 60 DAYS AFTER PUBLICATION IN THE FEDERAL REGISTER].

ADDRESSES: You may send comments on the information collections described in this document using one of these two methods:

- *Internet* — To submit comments electronically, use the comment form for this document posted on the “Regulations.gov” e-rulemaking website at <https://www.regulations.gov> within Docket No. TTB-2022-0002.
- *Mail* — Send comments to the Paperwork Reduction Act Officer, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, 1310 G Street, NW, Box 12, Washington, DC 20005.

Please submit separate comments for each specific information collection described in this document. You must reference the information collection’s title,

form or recordkeeping requirement number (if any), and OMB control number in your comment.

You may view copies of this document, the relevant TTB forms, and any comments received at <https://www.regulations.gov> within Docket No. TTB–2022–0002. TTB has posted a link to that docket on its website at <https://www.ttb.gov/rrd/information-collection-notices>. You also may obtain paper copies of this document, the listed forms, and any comments received by contacting TTB’s Paperwork Reduction Act Officer at the addresses or telephone number shown below.

FOR FURTHER INFORMATION CONTACT: Michael Hoover, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, 1310 G Street, NW., Box 12, Washington, DC 20005; 202–453–1039, ext. 135; or complete the Regulations and Rulings Division contact form at <https://www.ttb.gov/contact-rrd>.

SUPPLEMENTARY INFORMATION:

Request for Comments

The Department of the Treasury and its Alcohol and Tobacco Tax and Trade Bureau (TTB), as part of a continuing effort to reduce paperwork and respondent burden, invite the general public and other Federal agencies to comment on the proposed or continuing information collections described below, as required by the Paperwork Reduction Act of 1995 (44 U.S.C. 3501 *et seq.*).

Comments submitted in response to this document will be included or summarized in our request for Office of Management and Budget (OMB) approval of the relevant information collection. All comments are part of the public record and subject to disclosure. Please do not include any confidential or inappropriate material in your comments.

We invite comments on: (a) Whether an information collection is necessary for the proper performance of the agency's functions, including whether the information has practical utility; (b) the accuracy of the agency's estimate of the information collection's burden; (c) ways to enhance the quality, utility, and clarity of the information collected; (d) ways to minimize the information collection's burden on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide the requested information.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information has a valid OMB control number.

Information Collections Open for Comment

Currently, we are seeking comments on the following forms, letterhead applications or notices, recordkeeping requirements, questionnaires, or surveys:

OMB Control No. 1513–0002

Title: Personnel Questionnaire – Alcohol and Tobacco Products.

TTB Form Number: TTB F 5000.9.

Abstract: Provisions of chapters 51 and 52 of the Internal Revenue Code (IRC, 26 U.S.C. chapters 51 and 52) and the Federal Alcohol Administration Act (FAA Act; 27 U.S.C. 201 *et seq.*) require all persons who desire to engage in certain alcohol and tobacco activities to obtain a permit or registration from, or file a notice with, the Secretary of the Treasury (the Secretary) before beginning operations. The IRC and FAA Act provide that an applicant must meet certain qualifications. For example, an applicant is not eligible for such permits or approvals if the Secretary finds that the applicant, (including company officers,

directors, or principal investors) is not likely to lawfully operate or has certain criminal convictions. Under its delegated IRC and FAA Act authorities, the Alcohol and Tobacco Tax and Trade Bureau (TTB) regulations authorize the collection of information from applicants so that TTB can determine if they meet the minimum statutory and regulatory qualifications for alcohol and tobacco permits, registrations, or notices. To assist TTB in making such determinations, applicants use form TTB F 5000.9, Personnel Questionnaire—Alcohol and Tobacco, or its electronic Permits Online (PONL) equivalent, to provide TTB with information regarding their identity and their criminal and business history.

Current Actions: There are no program changes associated with this information collection, and TTB is submitting for extension purposes only. As for adjustments, due to changes in agency estimates, TTB is increasing the estimated number of annual respondents, responses, and burden hours associated with this collection.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profits; Individuals and households.

- *Number of Respondents:* 9,850.
- *Average Responses per Respondent:* 1 (one).
- *Number of Responses:* 9,850.
- *Average Per-response Burden:* 51.08 minutes.
- *Total Burden:* 8,386 hours.

OMB Control No. 1513–0016

Title: Drawback on Wines Exported

TTB Form Number: TTB F 5120.24.

Abstract: In general, the IRC at 26 U.S.C. 5041 imposes Federal excise tax on wine produced or imported into the United States, while section 5362(c) allows domestic wine to be exported, transferred to a foreign trade zone, or used on certain vessels and aircraft without payment of that tax. In the case of taxpaid domestic wine that is subsequently exported, the IRC at 26 U.S.C. 5062(b) provides that exporters of such wine may claim “drawback” (refund) of the Federal excise tax paid or determined on the exported wine. Under the TTB regulations in 27 CFR Part 28, Exportation of Alcohol, exporters of taxpaid domestic wine use form TTB F 5120.24 to document the wine’s exportation and to submit drawback claims for the Federal excise taxes paid on the exported wine. TTB uses the provided information to determine if the exported wine is eligible for drawback.

Current Actions: There are no program changes or adjustments associated with this information collection, and TTB is submitting it for extension purposes only.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits.

- *Number of Respondents:* 40.
- *Average Responses per Respondent:* 4 (four).
- *Number of Responses:* 160.
- *Average Per-response Burden:* 67 minutes.
- *Total Burden:* 179 hours.

OMB Control No. 1513–0031

Title: Specific and Continuing Transportation Bonds – Distilled Spirits or Wines Withdrawn for Transportation to Manufacturing Bonded Warehouse, Class Six.

TTB Form Number: TTB F 5100.12.

Abstract: The IRC at 26 U.S.C. 5214(a)(6) and 5362(c)(4) authorizes the transfer without payment of Federal excise tax of, respectively, distilled spirits and wine from a bonded premises to certain customs bonded warehouses for subsequent exportation. To provide proprietors of manufacturing bonded warehouses with operational flexibility based on individual need, the TTB alcohol export regulations in 27 CFR part 28 allow the filing of either a specific transportation bond using form TTB F 5100.12 to cover a single shipment from a bonded premises to a manufacturing bonded warehouse, or a continuing transportation bond using form TTB F 5110.67 to cover multiple shipments.

Current Actions: There are no program changes or adjustments associated with this information collection, and TTB is submitting it for extension purposes only.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profits.

- *Number of Respondents:* 50.
- *Average Responses per Respondent:* 1 (one).
- *Number of Responses:* 50.
- *Average Per-response Burden:* 1 hour.
- *Total Burden:* 50 hours.

OMB Control No. 1513–0056

Title: Distilled Spirits Plants – Transaction and Supporting Records.

TTB Recordkeeping Number: TTB REC 5110/05.

Abstract: In general, the IRC at 26 U.S.C. 5001 imposes Federal alcohol excise tax on distilled spirits produced or imported into the United States. The IRC at 26 U.S.C. 5207 also provides that distilled spirits plant (DSP) proprietors must maintain records related to their production, storage, denaturing, and processing activities and render reports covering those activities “as the Secretary shall by regulations prescribe.” Under that IRC authority, the TTB regulations in 27 CFR parts 19, 26, 27, and 28 require DSP proprietors to keep certain usual and customary records related to their production, storage, denaturing, and processing activities. This information collection consists of the transaction and supporting records that are common to all four of those DSP activities. Proprietors use those common records, along with records that are unique to each activity, to document the data provided on their monthly DSP production, storage, denaturing, and processing operations reports. (TTB requirements to keep records unique to each of the four DSP activities, and the four related DSP operations reports, are approved under other OMB control numbers.) TTB personnel may examine the required records to verify the data provided by DSP proprietors in their monthly operations reports as those reports are the basis for determining a DSP proprietor’s Federal excise tax liability. This information collection implements the relevant statutory provisions and supports the accurate determination of Federal excise tax.

Current Actions: There are no program changes associated with this information collection, and TTB is submitting it for extension purposes only. As for adjustments, due to changes in agency estimates, TTB is increasing the estimated number of annual respondents and responses.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits.

- *Number of Respondents:* 4,800.
- *Average Responses per Respondent:* 1 (one).
- *Number of Responses:* 4,800.
- *Average Per-response and Total Burden:* As this information collection

consists of usual and customary records kept by respondents during the normal course of business, under 5 CFR 1320.3(b)(2), there is no additional burden on respondents associated with this information collection.

OMB Control No. 1513–0061

Title: Letterhead Applications and Notices Relating to Denatured Spirits.

TTB Recordkeeping Number: TTB REC 5150/2.

Abstract: Under the IRC at 26 U.S.C. 5214, denatured spirits (alcohol to which denaturants have been added to render it unfit for beverage purposes) may be withdrawn from distilled spirits plants free of tax for nonbeverage industrial purposes in the manufacture of certain personal and household products. Since it is possible to recover potable alcohol from denatured spirits and articles made with denatured spirits, the IRC at 26 U.S.C. 5271–5275 sets forth provisions relating to denatured spirits and articles made with denatured spirits. Under those IRC authorities, the TTB regulations in 27 CFR part 20 require specially denatured spirits (SDS) dealers and manufacturers of nonbeverage products made with denatured alcohol to apply for and obtain a permit. In addition, the part 20 regulations that concern this information collection require such permit holders to submit letterhead applications and notices to TTB regarding certain changes to permit information, use of alternate methods and emergency variations from requirements, adoption or use of certain

formulas, discontinuance of business, losses in transit, and requests to waive certain sample shipment and invoice requirements. The information collected implements the IRC's statutory provisions regarding denatured spirits.

Current Actions: There are no program changes or adjustments associated with this information collection at this time, and TTB is submitting it for extension purposes only.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profits.

- *Number of Respondents:* 3,800.
- *Average Responses per Respondent:* 1 (one).
- *Number of Responses:* 3,800.
- *Average Per-response Burden:* 30 minutes.
- *Total Burden:* 1,900 hours.

OMB Control No. 1513–0086

Title: Marks on Equipment and Structures (TTB REC 5130.3), and Marks and Labels on Containers of Beer (TTB REC 5130.4).

TTB Recordkeeping Numbers: TTB REC 5130.3 and TTB REC 5130.4.

Abstract: Under the authority of chapter 51 of the IRC, the TTB regulations in 27 CFR Part 25, Beer, require brewers to place certain marks, signs, and measuring devices on their equipment and structures, and to place certain brands, labels, and marks on bulk and consumer containers of beer and other brewery products. The required information identifies the use, capacity, and contents of brewery equipment and structures, as well as taxable brewery products and the responsible taxpayer. As such, the required information is necessary to protect the revenue and ensure effective administration of the IRC's

provisions regarding brewery operations and products. The required information also identifies the contents of bulk and consumer containers of beer and other brewery products. For the purposes of inventory control, cost accounting, equipment utilization, and product identification, TTB believes that brewers would, in the normal course of business, place the information required under the regulations on their equipment and structures and on their bulk and consumers containers of beer and other brewery products, regardless of any TTB requirement to do so.

Current Actions: There are no program changes associated with this information collection, and TTB is submitting it for extension purposes only. As for adjustments, due to changes in agency estimates, TTB is increasing the estimated number of annual respondents and responses associated with this collection.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits.

- *Number of Respondents:* 13,720.
- *Average Responses per Respondent:* 1 (one).
- *Number of Responses:* 13,720.
- *Average Per-response and Total Burden:* As this information collection

consists of usual and customary marks and labels placed by brewers during the normal course of business, under 5 CFR 1320.3(b)(2), there is no additional burden on respondents associated with this information collection.

OMB Control No. 1513–0110

Title: Recordkeeping for Tobacco Products Removed in Bond from a Manufacturer's Premises for Experimental Purposes – 27 CFR 40.232(e).

Abstract: The IRC at 26 U.S.C. 5704(a) provides that manufacturers of tobacco products may remove tobacco products for experimental purposes without payment of Federal excise tax, as prescribed by regulation. Under that authority, the TTB regulations at 27 CFR 40.232(e) require the keeping of certain usual and customary business records regarding the description, shipment, use, and disposition of tobacco products removed for experimental purposes outside of the factory. These records are subject to TTB inspection and are necessary to protect the revenue, as they allow TTB to account for the lawful experimental use and disposition of nontaxpaid tobacco products, and to detect diversion of such products into the domestic market.

Current Actions: There are no program changes or adjustments associated with this information collection, and TTB is submitting it for extension purposes only.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits.

- *Number of Respondents:* 235.
- *Average Responses per Respondent:* 1 (one).
- *Number of Responses:* 235.
- *Average Per-response and Total Burden:* As this information collection consists of usual and customary records kept by respondents during the normal course of business, under 5 CFR 1320.3(b)(2), there is no additional burden on respondents associated with this information collection.

OMB Control No. 1513–0111

Title: COLAs Online Access Request

TTB Form Number: TTB F 5013.2.

Abstract: To provide consumers with adequate information as to the identity of alcohol beverages and prohibit consumer deception, the FAA Act at 26 U.S.C. 205, and the TTB regulations in 27 CFR parts 4, 5, and 7 that implement that section, require alcohol beverage bottlers and importers to apply for Certificates of Label Approval (COLAs) for such products introduced into interstate commerce or released from customs custody. Domestic bottlers also must apply for COLA exemptions for certain alcohol beverage products that will not be introduced into interstate or foreign commerce. Respondents may complete and submit COLA and COLA exemption applications electronically using TTB's COLAs Online system. To protect TTB computer systems from cyber threats and misuse, persons desiring to use the COLAs Online system must first receive TTB approval of a COLAs Online Access Request. The collected information identifies the applicant and confirms their authority to act on behalf of a specific alcohol beverage industry member. Applicants submit COLAs Online Access Requests electronically using the COLAs Online User Registration function or its paper equivalent, TTB F 5013.2, COLAs Online Access Request.

Current Actions: There are no program changes associated with this information collection, and TTB is submitting it for extension purposes only. As for adjustments, due to changes in agency estimates, TTB is increasing the estimated number of annual respondents, responses, and total burden hours associated with this collection.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits.

- *Number of Respondents:* 4,200.
- *Average Responses per Respondent:* 1 (one).

- *Number of Responses:* 4,200.
- *Average Per-response Burden:* 18 minutes
- *Total Burden:* 1,260 hours.

OMB Control No. 1513–0124

Title: Customer Satisfaction Surveys for Permit Applications, Permits Online (PONL), Formulas Online (FONL), and COLAs Online.

Abstract: As part of TTB's efforts to improve customer service, we survey customers who submit applications for original or amended alcohol or tobacco permits, or for approval of alcohol beverage formulas or certificates of label approval (COLAs). These surveys assist TTB in identifying potential customer needs and problems, along with opportunities for improvement in our applications processes, with particular focus on customer experiences with TTB's various electronic application systems, Permits Online (PONL), Formulas Online (FONL), and COLAs Online.

Current Actions: There are no program changes associated with this information collection, and TTB is submitting it for extension purposes only. As for adjustments, due to changes in agency estimates, TTB is decreasing the estimated number of annual respondents, responses, and total burden hours associated with this collection.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits; and Individuals or households.

- *Number of Respondents:* 16,000.
- *Average Responses per Respondent:* 1 (one).
- *Number of Responses:* 16,000.

- *Average Per-response Burden:* 12 minutes.
- *Total Burden:* 3200 hours.

OMB Control No. 1513–0142

Title: CBMA Imports Refund Program—Foreign Producer Registration and Assignment System; CBMA Importer Refund Claims System.

Abstract: The IRC at 26 U.S.C. 5001, 5041, and 5051 imposes Federal excise tax on, respectively, distilled spirits, wine, and beer manufactured in or imported into the United States. Under the Craft Beverage Modernization Act (CBMA), certain limited quantities of those products are eligible for lower excise tax rates (see sections 13801–13808 of the Tax Cuts and Jobs Act of 2017, Pub. L. 115–97). Recent amendments to the IRC and CBMA made by the Taxpayer Certainty and Disaster Tax Relief Act of 2020 (Tax Relief Act; Division EE of Pub. L. 116–260) transferred responsibility for administering those CBMA reduced excise tax rate provisions from Customs and Border Protection (CBP) to the Treasury Department, effective January 1, 2023. In addition, rather than receiving CBMA tax benefits at the time of an import’s entry, for entries after that date, U.S. importers are required to pay the full excise tax rate to CBP and then subsequently submit refund claims to Treasury to receive their assigned CBMA tax benefits. Under the IRC at 26 U.S.C. 5001(c), 5041(c), and 5051(a), a U.S. importer will only be eligible for CBMA tax benefits if a foreign producer has elected to assign, and the importer has elected to receive, such benefits in accordance with regulations and procedures issued by the Secretary. Finally, under the new provision at 26 U.S.C. 6038E, foreign producers electing to make such assignments are required to provide the information the Secretary requires

by regulation, including information about controlled group structures of such producers.

Under those amended IRC authorities, and authorities delegated to TTB by the Secretary, TTB issued temporary regulations in 27 CFR part 27 establishing procedures for alcohol industry members to take advantage of the CBMA tax benefits (see T.D. TTB–186, 09/23/2022, 87 FR 58021). In particular, the new regulations establish the procedures by which (1) Foreign producers may assign CBMA tax benefits to U.S. importers, and (2) U.S. importers may elect to receive those assignments and submit their CBMA tax benefit refund claims to TTB. This information collection is required to ensure that the IRC provisions regarding CBMA tax benefit refund claims for U.S. alcohol importers are appropriately applied, which is necessary to protect the revenue.

Current Actions: There are no program changes or adjustments associated with this information collection, which was recently approved by the Office of Management and Budget on an emergency basis, and TTB is submitting it for extension purposes only.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profits.

- *Number of Respondents:* 26,000.
- *Average Responses per Respondent:* 1.8077.
- *Number of Responses:* 47,000.
- *Average Per-response Burden:* 2 hours.
- *Total Burden:* 94,000 hours.

Dated: November 15, 2022.

Amy R. Greenberg,

Director, Regulations and Rulings Division.

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